IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

MONDAY, THE 26TH NOVEMBER 2007 / 5TH AGRAHAYANA 1929

OP.No. 13054 of 2003(D)

PETITIONERS:
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1. J.MANONMANI AMMAL, WIFE OF M.JANAKARAN REDDIAR, SINDUPOONDURAI, DOOR NO. 25, SELVI NAGAR, TIRUNELVELI JUNCTION, TAMILNADU

2. A.VALSALAKUMARI, C/O. AYYAPPA REDDIAR, RENGANATHA TEXTILES, CHANGANACHERRY

BY ADV. SRI.T.R.HARIKUMAR

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (ASSESMENT) SPECIAL CIRCLE, KOLLAM

2. D.RAVEENDRAN, AWNALAYAM, MANJALIKULAM ROAD, TRIVANDRUM.

BY GOVERNMENT PLEADER SMT LATHA THANKAPPAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 26/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP NOS. 22154/2003 AND 3256/2005 IN OP NO. 13054/2003.

DISMISSED

26/11/2007. **SD/- KURIAN JOSEPH, JUDGE.**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE PETITION DT. 27/1/2003 FILED BY THE P1.

EXT.P2. COPY OF THE ORDER IN CMP NO. 17499/2002 IN OP NO. 9899/2002 DT. 10/4/2002.

EXT.P3. COPY OF THE ORDER IN CMP NO. 17499/2002 IN OP NO. 9899/02 DT. 17/07/02.

EXT.P4. COPY OF THE ASSESSMENT ORDER DT. 17/2/2003 OF THE R1 FOR 1991-92.

EXT.P4A. COPY OF THE ASSESSMENT ORDER FOR 1992-93 DT. 17/2/2003.

EXT.P5. COPY OF THE ASSESSMENT ORDER FOR 1991-92 DT. 17/2/2003.

EXT.P5A. COPY OF THE ASSESMENT ORDER FOR 1992-93 DT. 17/2/2003.

EXT.P6 SERIES: NOTICE OF FINAL ASSESSMENT AND NOTICE OF DEMAND ISSUED TO THE PETITIONERS DT. 17/2/2003.

EXT.P7. COPY OF THE JUDGMENT IN OP NO. 22179/2002 DT. 29/08/2002 OF THIS COURT.

EXT.P8. COPY OF THE COVERING LETTER AND THE WILL DT. 2/11/92 WITH A TYPED COPY OF THE WILL.

RESPONDENT'S EXHIBITS **NIL.**

True copy

tga

KURIAN JOSEPH, J.

O.P. NO. 13054 OF 2003

Dated this the 26th day of November, 2007.

J U D G M E N T

Petitioners approached this Court aggrieved by the recovery steps initiated against them pursuant to the impugned notices. It is the contention of the petitioners that they have not inherited any assets of late M. Durairaja Reddiar and hence the petitioners cannot be proceeded against.

2. On an earlier occasion also in respect of previous years, the petitioners had approached this Court leading to the judgment dated 04.10.2005 in O.P. No. 9899/2002. This Court directed the Tahsildar to consider the case of the petitioners and proceed against the property of the defaulter whether transferred or inherited by legal heirs or others in accordance with law.

Accordingly, this original petition also is disposed of permitting the respondents to proceed against the property of the defaulter. It is needless to say that the petitioners shall be proceeded against only if they have inherited the property of the defaulter.

KURIAN JOSEPH, JUDGE.

smp

KURIAN JOSEPH, J.

O.P. NO. 13054 OF 2003

J U D G M E N T

26.11.2007